

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 58277

BENGE SCHOOL DISTRICT No. 122

Adams County, Washington

September 1, 1993 Through August 31, 1996

Issue Date: June 6, 1997

TABLE OF CONTENTS

	Page
<hr/>	
Management Section	
Independent Auditor's Report On Compliance With State Laws And Regulations . .	M-1
<hr/>	
Financial Section	
Independent Auditor's Report On Financial Statements	F-1
Financial Statements:	
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances) All Governmental Fund Types And Expendable Trust Fund - 1996	F-2
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances) All Governmental Fund Types And Expendable Trust Fund - 1995	F-3
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances) All Governmental Fund Types And Expendable Trust Fund - 1994	F-4
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances) Budget And Actual) All Governmental Fund Types - 1996	F-5
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances) Budget And Actual) All Governmental Fund Types - 1995	F-7
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances) Budget And Actual) All Governmental Fund Types - 1994	F-9
Notes To Financial Statements	F-11
<hr/>	
Addendum	
Directory Of Officials	A-1

BENGE SCHOOL DISTRICT NO. 122
Adams County, Washington
September 1, 1993 Through August 31, 1996

**Independent Auditor's Report On Compliance With State
Laws And Regulations**

Board of Directors
Benge School District No. 122
Benge, Washington

We have audited the financial statements, as listed in the table of contents, of Benge School District No. 122, Adams County, Washington, as of and for the fiscal years ended August 31, 1996, 1995, and 1994, and have issued our report thereon dated March 10, 1997.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the district complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

BRIAN SONNTAG, CGFM
STATE AUDITOR

March 10, 1997

BENGE SCHOOL DISTRICT NO. 122
Adams County, Washington
September 1, 1993 Through August 31, 1996

Independent Auditor's Report On Financial Statements

Board of Directors
Benge School District No. 122
Benge, Washington

We have audited the accompanying financial statements of Benge School District No. 122, Adams County, Washington, as of and for the fiscal years ended August 31, 1996, 1995, and 1994. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the district prepares its financial statements on the cash basis of accounting prescribed by Washington State statutes and the *Accounting Manual for Public School Districts in the State of Washington*, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Benge School District No. 122 as of August 31, 1996, 1995, and 1994, and the revenues it received and expenditures it paid for the fiscal years then ended, on the basis of accounting described in Note 1.

BRIAN SONNTAG, CGFM
STATE AUDITOR

March 10, 1997